Steven L. Beshear Governor

Leonard K. Peters Secretary Energy and Environment Cabinet



Commonwealth of Kentucky Public Service Commission

211 Sower Blvd. P.O. Box 615 Frankfort, Kentucky 40602-0615 Telephone: (502) 564-3940 Fax: (502) 564-3460 psc.ky.gov

December 6, 2011

David L. Armstrong Chairman

James W. Gardner Vice Chairman

Melissa D. Yates, Attorney Denton & Keuler, LLP 555 Jefferson Street P.O. Box 929 Paducah, KY 42002-0929

RE: Case No 2011-00466

Filing Deficiencies

The Commission Staff has reviewed Jackson Purchas Energy Corporation's application in the above case. This filing is rejected for the reasons set forth below.

Filing deficiencies pursuant to:

807 KAR 5:001, Section 6(6) Notes Outstanding:

Interest Paid in Last Fiscal Year (Interest expense provided for only first 10 months of 2011, not for last fiscal year (12 months) as stated in the regulation)

The statutory time period in which the Commission must process this case will not commence until the above—mentioned information is filed with the Commission. If your filing contains a proposed effective date, the rejection of your filing for reasons of deficiencies voids that proposed effective date. When you file the required information to correct the deficiencies, you may re-file your proposed tariff with a new proposed effective date that is a least 30 days from the date you file the required information. You are requested to file 10 copies of this information within 15 days of date of this letter. If you need further assistance, please contact my staff at 502-564-3940.

Sincerely,

Linda Faulkner

Filings Division Director

LF/ke

